

**05-128 HOWARD DELIVERY SERVICE, INC., ET AL. V. ZURICH
AMERICAN INSUR. CO.**

DECISION BELOW: 403 F.3d 228 (4th Cir. 2005)

LOWER COURT CASE NUMBER: 04-1136

QUESTION PRESENTED

In a bankruptcy case, is an unsecured claim for unpaid premiums owing for a debtor's statutory workers' compensation liability insurance policy entitled to priority under Section 507(a)(4) of the Bankruptcy Code as a "contribution to an employee benefit plan arising from services rendered", as held by the Fourth and Ninth Circuits, or is such a claim not entitled to Section 507(a)(4) priority, as held by the Sixth, Eighth and Tenth Circuits?

Cert. Granted 11/7/05